IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY EIGHTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17250 of 2004

Between:

M/s. Beaver Tracks (P) Limited, Plot No.90, IDA, Phase-II, Cherlapally, Hyderabad, Rep. by its Managing Director, Sri Madhusudan Reddy.

..... PETITIONER

AND

1 The Commercial Tax Officer, Nacharam Circle, Hyderabad.
2 The Commissioner of Industries, Government of Andhra Pradesh, Hyderabad.
3 The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ or order or direction particularly one in the nature of Writ of Certiorari after calling for the records and quash the assessment orders dated 05-08-2004 passed in respect of the assessment year 2003-04 under the APGST Act.

Counsel for the Petitioner:MR. S. KRISHNA MURTHY

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court at the admission stage, made the following :

ORDER : (per Hon'ble Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The grievance of the petitioner is that Precision Engineering Products, for which he has deferment of tax under the scheme "Target-2000", includes Button Rigs also. This has not been accepted by the assessing authority, according to whom, the exemption is granted only for "Track Link Assemblies and their parts, Precision Engineering Products like Special Purpose Machines, Button Bits". This is a matter, which can be considered by the appellate authority. The petitioner has an efficacious alternate remedy available. Therefore, we do not think it appropriate to interfere in the matter at this stage.

Writ Petition is accordingly dismissed. No costs. The original order impugned, be returned to the petitioner.

(BILAL NAZKI, J)

28th September, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Commercial Tax Officer, Nacharam Circle, Hyderabad.
2 The Commissioner of Industries, Government of Andhra Pradesh, Hyderabad.
3 The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

4 Two C.Cs. to the G.P. for Commercial Taxes, High Court Buildings,

Hyderabad (O.U.T).

5 Two C.D. copies.